

**United States Bankruptcy Court
District of New Jersey**

In re **William Bowman Associates, Inc.**

Debtor(s)

Case No. **07-10441**

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Winslow Hot Mix, LLC 1435 Doughty Road Egg Harbor Township, NJ 08234	Winslow Hot Mix, LLC 1435 Doughty Road Egg Harbor Township, NJ 08234 609-641-2781			1,034,496.41
Commerce Insurance Services P.O. Box 2060 Cherry Hill, NJ 08034-0147	Commerce Insurance Services P.O. Box 2060 Cherry Hill, NJ 08034-0147 (877) 396-3800			444,215.30
Atlantic Concrete Products. Co. P.O. Box 129 8900 Old Route 13 Bristol, PA 19007-0098	Atlantic Concrete Products. Co. P.O. Box 129 8900 Old Route 13 Bristol, PA 19007-0098 215-945-5600			382,829.59
Birdsboro Materials Haines & Kibblehouse P.O. Box 196 Skippack, PA 19474	Birdsboro Materials Haines & Kibblehouse P.O. Box 196 Skippack, PA 19474 610-404-8440			271,917.47
Kennedy Culvert & Supply Co. 8000 Midlantic Drive Suite 200N Mount Laurel, NJ 08054	Kennedy Culvert & Supply Co. 8000 Midlantic Drive Suite 200N Mount Laurel, NJ 08054 (856) 813-5000			206,589.92
Jocama Construction corp. 322 Spring Valley Rd. Old Bridge, NJ 08857	Jocama Construction Corp. 322 Spring Valley Rd. Old Bridge, NJ 08857 732-591-1010			171,461.74
Ferguson Waterworks 3 Hawk Court Bridgeport, NJ 08014	Ferguson Waterworks 3 Hawk Court Bridgeport, NJ 08014 *856) 467-1144			135,744.98
MJF Materials, LLC P.O. Box 438 Berlin, NJ 08009	MJF Materials, LLC P.O. Box 438 Berlin, NJ 08009 856-435-9004			110,994.32

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(Continuation Sheet)

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James Sassano Associates, Inc. 26 North Route 73 Box 330 Cedar Brook, NJ 08018	James Sassano Associates, Inc. 26 North Route 73 Box 330 Cedar Brook, NJ 08018 (609) 704-1155			100,630.02
A.E. Stone, Inc. 1425 Doughty Road Egg Harbor Township, NJ 08234	A.E. Stone, Inc. 1425 Doughty Road Egg Harbor Township, NJ 08234 609-641-2781			100,532.06
AETNA PO Box 88874 Chicago, IL 60695-1874	AETNA PO Box 88874 Chicago, IL 60695-1874			100,479.11
Caterina Supply, Inc. 1271 Glassboro Road Williamstown, NJ 08094	Caterina Supply, Inc. 1271 Glassboro Road Williamstown, NJ 08094 (856) 728-0171			99,940.78
Taylor Oil Co., Inc. 77 Second Street P.O. Box 974 Somerville, NJ 08876	Taylor Oil Co., Inc. 77 Second Street P.O. Box 974 Somerville, NJ 08876 (908) 725-7737			65,667.49
Winzinger, Inc. 1704 Marne Highway P.O. Box 537 Hainesport, NJ 08036	Winzinger, Inc. 1704 Marne Highway P.O. Box 537 Hainesport, NJ 08036 (609) 267-8600			63,783.46
Bridgestate Foundry Corp. 175 Jackson Road Berlin, NJ 08009	Bridgestate Foundry Corp. 175 Jackson Road Berlin, NJ 08009 856-767-0400			62,891.39
Glendale Builders, Inc. 313 White Horse Pike Haddon Heights, NJ 08035	Glendale Builders, Inc. 313 White Horse Pike Haddon Heights, NJ 08035 (856) 546-8700			58,819.74
River Front Recycling & Aggregate LLC 60 Fostertown Rd. Medford, NJ 08055	River Front Recycling & Aggregate LLC 1301 North 26th Street Camden, NJ 08105 856-996-1100			58,230.67
Giles & Ransome P.O. Box 828735 Philadelphia, PA 19182-8735	Giles & Ransome P.O. Box 828735 Philadelphia, PA 19182-8735 1-877-726-7663			57,644.42
Contech Stormwater Solutions, Inc. 12021-B NE Airport Way Portland, OR 97220	Contech Stormwater Solutions, Inc. 12021-B NE Airport Way Portland, OR 97220 (503) 240-3393		Contingent Unliquidated Disputed	56,760.00

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Mays Landing Sand & Gravel Co. P.O. Box 608 101 N. Lincoln Avenue Buena, NJ 08310	Mays Landing Sand & Gravel Co. P.O. Box 608 101 N. Lincoln Avenue Buena, NJ 08310 856-687-4900			56,140.66

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **January 25, 2007**Signature **/s/ William P. Bowman****William P. Bowman
President**

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.